

Things to Consider

As I complete the evaluation, keep in mind:

Very few of the control objectives in the document are “Not applicable.” In most instances you are affected by the control, have some involvement in the application of the control, and/or some knowledge of the control.

In the description/comments field for each control objective, provide an explanation (at least one sentence) that addresses the “who, what and when” of the control activities in place. If a control is not in place or is not currently utilized that should be documented as well.

The monitoring column would include descriptions of activities performed to ensure that controls in place are working (e.g. management reviews, comparisons, reconciliation procedures). Monitoring activities can be periodic, or ongoing.

If the answer to the control objective is “under development,” “in process,” or “not monitored” the control cannot be excellent, very good, or satisfactory.

If internal control weaknesses exist, they should be identified in the evaluation documents. Only through disclosure can we move ahead by identifying and resolving these obstructions in order for our department to achieve its objectives.

Before reporting on the evaluation:

Is each control objective (in each field) answered?

- existence column
- performance column
- description/comments column
- monitoring column

Have I accurately documented the control activities that were in place on 9/30/2004?

Are my conclusions supported by the evaluation results? Would these conclusions withstand scrutiny?

Has each Biennial Internal Control Document been signed by the area’s Director or designee?

Has the Certification Letter been signed by the area’s Director?

Have all material internal control weaknesses been included in attachment 1 of the Certification Letter?

Have I (as IO or DSO) included a description of corrective action plans and time frames for addressing material weaknesses identified in connection with this biennial evaluation?